



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 116 PARKVIEW DRIVE
P.O. BOX 188
MILTON, WI 53563

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LAWRENCE DELO of
(Person responsible for accounts)

CITY OF MILTON MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/1998
(Date)

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MILTON MUNICIPAL WATER UTILITY**Utility Address:** 116 PARKVIEW DRIVE

P.O. BOX 188

MILTON, WI 53563

When was utility organized? 12/31/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LAWRENCE DELO**Title:** CITY ADMINISTRATOR**Office Address:**

116 PARKVIEW DRIVE

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900**Fax Number:** (608) 868 - 6927**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RICHARD A. RAYMAKER**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP

611 N. BROADWAY SUITE 300

MILWAUKEE, WI 53202

Telephone: (414) 271 - 6005**Fax Number:** (414) 271 - 7800**E-mail Address:** rpblp@execpc.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RICHARD A. RAYMAKER**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP

611 N. BROADWAY SUITE 300

MILWAUKEE, WI 53202

Telephone: (414) 271 - 6005**Fax Number:** (414) 271 - 7800**E-mail Address:** rpblp@execpc.com**Date of most recent audit report:** 2/24/1998**Period covered by most recent audit:** FOR THE YEAR ENDED 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD ROBINSON**Title:** PUBLIC WORKS DIRECTOR**Office Address:****Telephone:** (608) 868 - 6914**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR C. RICHARD ANDERSON

MR CHARLES BINGHAM

MS SUE LARSON

MS KATHLEEN A. MCCANN, COUNSEL REPRESENTATIVE

MR JON PLATTS

MR HOWARD ROBINSON, PUBLIC WORKS DIRECTOR

MR BRENT SUTHERLAND, MAYOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	502,292	495,961	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	174,259	181,927	2
Depreciation Expense (403)	82,359	70,500	3
Amortization Expense (404-407)	0		4
Taxes (408)	78,494	73,126	5
Total Operating Expenses	335,112	325,553	
Net Operating Income	167,180	170,408	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	167,180	170,408	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	3,459	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	44,532	65,523	10
Miscellaneous Nonoperating Income (421)	6,069	7,300	11
Total Other Income	50,601	76,282	
Total Income	217,781	246,690	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	217,781	246,690	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,278	110,781	14
Amortization of Debt Discount and Expense (428)	10,396	10,397	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,319	3,094	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	122,993	124,272	
Net Income	94,788	122,418	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	331,511	586,949	20
Balance Transferred from Income (433)	94,788	122,418	21
Miscellaneous Credits to Surplus (434)	0	30,369	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,575	23
Appropriations of Surplus--Debit (436)	0	405,650	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	426,299	331,511	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SEE FOOTNOTE	44,532	5
Total (Acct. 419):	44,532	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF ASSETS	6,069	6
Total (Acct. 421):	6,069	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	502,292	0	0	0	502,292	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	502,292	0	0	0	502,292	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	87,928		87,928	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,016		2,016	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	89,944	0	89,944	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,317,800	4,966,161	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	899,981	820,973	2
Net Utility Plant	4,417,819	4,145,188	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	285,324	485,325	7
Total Other Property and Investments	285,324	485,325	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	240,500	76,304	8
Temporary Cash Investments (132)	298,866	443,132	9
Notes Receivable (141)	39,955		10
Customer Accounts Receivable (142)	112,412	151,895	11
Other Accounts Receivable (143)	121,677	122,361	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,266	12,219	14
Materials and Supplies (150)	24,939	18,190	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	851,615	824,101	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	129,527	139,924	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	129,527	139,924	
Total Assets and Other Debits	5,684,285	5,594,538	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	392,678	392,678	21
Appropriated Earned Surplus (215)	516,431	516,431	22
Unappropriated Earned Surplus (216)	426,299	331,511	23
Total Proprietary Capital	1,335,408	1,240,620	
LONG-TERM DEBT			
Bonds (221)	1,845,000	1,880,000	24
Advances from Municipality (223)	21,793	62,443	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,866,793	1,942,443	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	33,194	83,160	28
Payables to Municipality (233)	126,121	127,594	29
Customer Deposits (235)			30
Taxes Accrued (236)	73,832	66,629	31
Interest Accrued (237)	27,192	27,695	32
Other Current and Accrued Liabilities (238)	9	10	33
Total Current and Accrued Liabilities	260,348	305,088	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,643	3,411	36
Total Deferred Credits	2,643	3,411	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,219,093	2,102,976	41
Total Liabilities and Other Credits	5,684,285	5,594,538	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,317,800	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,317,800	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	899,981	0	0	0	10
Total Accumulated Provision	899,981	0	0	0	
Net Utility Plant	4,417,819	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	820,973				820,973	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,359				82,359	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,338				3,338	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7,835				7,835	10
Other credits (specify):						11
					0	12
Total credits	93,532	0	0	0	93,532	13
Debits during year						14
Book cost of plant retired	7,737				7,737	15
Cost of removal	6,787				6,787	16
Other debits (specify):						17
	0				0	18
Total debits	14,524	0	0	0	14,524	19
Balance End of Year	899,981	0	0	0	899,981	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	24,939	18,190	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	24,939	18,190	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND LOSS ON REFINANCING	139,924	10397	129,527	1
Total			129,527	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	392,678	1
Changes during year (explain):		
NONE		2
Balance end of year	392,678	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
95 REVENUE BONDS	04/25/1995	10/01/2015	6.00%	1,845,000	1
Total Bonds (Account 221):				1,845,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CONSTRUCTION	12/31/1988	12/31/1999	3.00%	21,793	1
Total for Account 223				21,793	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	66,629	1
Accruals:		
Charged water department expense	79,811	2
Charged electric department expense		3
Charged sewer department expense	1,317	4
Other (explain):		
NONE		5
Total Accruals and other credits	81,128	
Taxes paid during year:		
County, state and local taxes	66,629	6
Social Security taxes	6,620	7
PSC Remainder Assessment	676	8
Other (explain):		
NONE		9
Total payments and other debits	73,925	
Balance end of year	73,832	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS	27,695	110,278	110,781	27,192	1
Subtotal	27,695	110,278	110,781	27,192	
Advances from Municipality (223)					
ADVANCES		2,319	2,319	0	2
Subtotal	0	2,319	2,319	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	27,695	112,597	113,100	27,192	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,102,976					2,102,976	1
Add credits during year:							
For Services	21,827					21,827	2
For Mains	79,009					79,009	3
Other (specify):							
FOR REMOTE METERS	2,006					2,006	4
FOR HYDRANTS	12,595					12,595	5
1" SERVICE	680					680	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,219,093	0	0	0	0	2,219,093	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT FUND	285,324	3
Total (Acct. 125):	285,324	
Notes Receivable (141):		
PUBLIC AND PRIVATE FIRE PROTECTION	39,955	4
Total (Acct. 141):	39,955	
Customer Accounts Receivable (142):		
Water		5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE	112,412	8
Total (Acct. 142):	112,412	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	121,677	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	121,677	
Receivables from Municipality (145):		
Joint Meter Allocation	13,266	12
Total (Acct. 145):	13,266	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
ACCOUNTS PAYABLE TO SEWER UTILITY	126,121	16
Total (Acct. 233):	126,121	
Other Deferred Credits (253):		
FOURTH QUARTER FINALS	2,643	17
Total (Acct. 253):	2,643	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,866,045	0	0	0	4,866,045	1
Materials and Supplies	21,564	0	0	0	21,564	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	860,477	0	0	0	860,477	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,161,034	0	0	0	2,161,034	6
Other (specify):					0	7
Average Net Rate Base	1,866,098	0	0	0	1,866,098	
Net Operating Income	167,180	0	0	0	167,180	8
Net Operating Income as a percent of						
Average Net Rate Base	8.96%	N/A	N/A	N/A	8.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	392,678	1
Appropriated Earned Surplus	516,431	2
Unappropriated Earned Surplus	378,905	3
Other (Specify):		4
Total Average Proprietary Capital	1,288,014	
Net Income		
Net Income	94,788	5
Percent Return on Proprietary Capital	7.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

F-2

LINE 419 INTEREST AND DIVIDEND INCOME

DIVIDEND 9682

REVENUE BOND 9881

95 BONDS PROJ	13421
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SPEC REDEMPTION 11428

INTEREST REV BOND 120

44532

Identification and Ownership - Contacts (Page iv)

INDEPENDENT AUDITORS' REPORT

CITY OF MILTON
MILTON, WISCONSIN

WE HAVE COMPILED THE ACCOMPANYING MUNICIPAL UTILITY ANNUAL REPORT OF THE CITY OF MILTON AS OF DECEMBER 31, 1997 IN THE ACCOMPANYING PRESCRIBED FORM IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. WE HAVE ALSO COMPILED THE SUPPLEMENTARY INFORMATION PRESENTED IN THE PRESCRIBED FORM

OUR COMPILATION WAS LIMITED TO PRESENTING, IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE MUNICIPAL UTILITY ANNUAL REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THE MUNICIPAL UTILITY ANNUAL REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE MUNICIPAL UTILITY ANNUAL REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

REILLY, PENNER & BENTON LLP

02/24/98

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	491,368	1
Total Sales of Water	491,368	
Other Operating Revenues		
Forfeited Discounts (470)	3,156	2
Miscellaneous Service Revenues (471)	2,158	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,610	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,924	
Total Operating Revenues	502,292	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,211	8
Pumping Expenses (620-625)	31,543	9
Water Treatment Expenses (630-635)	18,319	10
Transmission and Distribution Expenses (640-655)	44,302	11
Customer Accounts Expenses (901-904)	23,321	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	53,563	14
Total Operation and Maintenance Expenses	174,259	
Other Operating Expenses		
Depreciation Expense (403)	82,359	15
Amortization Expense (404-407)	0	16
Taxes (408)	78,494	17
Total Other Operating Expenses	160,853	
Total Operating Expenses	335,112	
NET OPERATING INCOME	167,180	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	2,250	53	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	2,250	53	
Metered Sales to General Customers (461)				
Residential	1,672	97,190	282,261	4
Commercial	228	22,865	53,544	5
Industrial	17	11,864	17,083	6
Total Metered Sales to General Customers (461)	1,917	131,919	352,888	
Private Fire Protection Service (462)	17		1,943	7
Public Fire Protection Service (463)	1,912		123,281	8
Other Sales to Public Authorities (464)	22	6,544	13,203	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,870	140,713	491,368	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	123,281	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	123,281	
Forfeited Discounts (470):		
Customer late payment charges	3,156	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,156	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	2,158	7
Total Miscellaneous Service Revenues (471)	2,158	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,610	10
Other (specify):		
MISCELLANEOUS		11
Total Other Water Revenues (474)	5,610	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,211	4
Total Source of Supply Expenses	3,211	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,173	7
Operation Supplies and Expenses (623)	4,455	8
Maintenance of Pumping Plant (625)	915	9
Total Pumping Expenses	31,543	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,016	10
Chemicals (631)	13,756	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	2,547	13
Total Water Treatment Expenses	18,319	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	26,318	14
Operation Supplies and Expenses (641)	75	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,391	16
Maintenance of Mains (651)	6,180	17
Maintenance of Services (652)	3,701	18
Maintenance of Meters (653)	3,394	19
Maintenance of Hydrants (654)	1,052	20
Maintenance of Other Plant (655)	2,191	21
Total Transmission and Distribution Expenses	44,302	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,084	22
Accounting and Collecting Labor (902)	17,363	23
Supplies and Expenses (903)	1,874	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,321	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,991	27
Office Supplies and Expenses (921)	563	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,078	30
Property Insurance (924)	3,913	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	20,794	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	938	35
Transportation Expenses (933)	3,749	36
Maintenance of General Plant (935)	4,537	37
Total Administrative and General Expenses	53,563	
Total Operation and Maintenance Expenses	174,259	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		72,515	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,317	2
Net property tax equivalent		71,198	
Social Security		6,620	3
PSC Remainder Assessment		676	4
Other (specify): NONE			5
Total tax expense		78,494	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224000				3
County tax rate	mills		6.519840				4
Local tax rate	mills		7.693410				5
School tax rate	mills		10.330720				6
Voc. school tax rate	mills		1.616500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.384470				10
Less: state credit	mills		1.707580				11
Net tax rate	mills		24.676890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.693410				14
Combined School Tax Rate	mills		11.947220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.640630				17
Total Tax Rate	mills		26.384470				18
Ratio of Local and School Tax to Total	dec.		0.744401				19
Total tax net of state credit	mills		24.676890				20
Net Local and School Tax Rate	mills		18.369505				21
Utility Plant, Jan. 1	\$	4,414,291	4,414,291				22
Materials & Supplies	\$	18,190	18,190				23
Subtotal	\$	4,432,481	4,432,481				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,432,481	4,432,481				26
Assessment Ratio	dec.		0.890600				27
Assessed Value	\$	3,947,568	3,947,568				28
Net Local & School Rate	mills		18.369505				29
Tax Equiv. Computed for Current Year	\$	72,515	72,515				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	72,515					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,584		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	399,015		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	406,599	0	
PUMPING PLANT			
Land and Land Rights (320)	3,350		12
Structures and Improvements (321)	321,588		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	314,763		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,048		20
Total Pumping Plant	640,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	14,068		23
Total Water Treatment Plant	14,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,300		24
Structures and Improvements (341)	1,464		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,584	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			399,015	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	406,599	
PUMPING PLANT				
Land and Land Rights (320)			3,350	12
Structures and Improvements (321)			321,588	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			314,763	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,048	20
Total Pumping Plant	0	0	640,749	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,068	23
Total Water Treatment Plant	0	0	14,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	500		6,800	24
Structures and Improvements (341)			1,464	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	51,552	745,529	26
Transmission and Distribution Mains (343)	2,335,144	87,025	27
Fire Mains (344)			28
Services (345)	461,353	23,491	29
Meters (346)	161,028	13,337	30
Hydrants (348)	255,215	14,489	31
Other Transmission and Distribution Plant (349)	210		32
Total Transmission and Distribution Plant	3,273,266	883,871	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	18,961	3,951	34
Office Furniture and Equipment (391)	18,955		35
Computer Equipment (391.1)	6,501		36
Transportation Equipment (392)	9,301	22,974	37
Stores Equipment (393)	299		38
Tools, Shop and Garage Equipment (394)	21,987		39
Laboratory Equipment (395)	400		40
Power Operated Equipment (396)			41
Communication Equipment (397)	2,567		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	638		44
Other Tangible Property (399)			45
Total General Plant	79,609	26,925	
Total utility plant in service directly assignable	4,414,291	910,796	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,414,291	910,796	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	5,200		791,881	26
Transmission and Distribution Mains (343)	38		2,422,131	27
Fire Mains (344)			0	28
Services (345)			484,844	29
Meters (346)	1,549		172,816	30
Hydrants (348)			269,704	31
Other Transmission and Distribution Plant (349)			210	32
Total Transmission and Distribution Plant	7,287	0	4,149,850	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			22,912	34
Office Furniture and Equipment (391)			18,955	35
Computer Equipment (391.1)			6,501	36
Transportation Equipment (392)			32,275	37
Stores Equipment (393)			299	38
Tools, Shop and Garage Equipment (394)			21,987	39
Laboratory Equipment (395)			400	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,567	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			638	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	106,534	
Total utility plant in service directly assignable	7,287	0	5,317,800	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,287	0	5,317,800	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,591	14,591	1
February			12,586	12,586	2
March			13,245	13,245	3
April			13,600	13,600	4
May			14,484	14,484	5
June			16,496	16,496	6
July			15,323	15,323	7
August			14,979	14,979	8
September			14,252	14,252	9
October			14,365	14,365	10
November			12,723	12,723	11
December			13,108	13,108	12
Total for year	0	0	169,752	169,752	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				169,752	16
Less: Water sold				140,713	17
Losses and unaccounted for				29,039	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				795	21
Date of maximum: 2/23/1997					22
Cause of maximum:					23
TOWER CONTROL OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				329	24
Date of minimum: 12/19/1997					25
Total KWH used for pumping for the year				318,539	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL	WELL #2	608	10	460,000	Yes	1
DEEP WELL	WELL #3	1,045	19	980,000	Yes	2
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	3
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	315	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,025	925	21
Pump Motor or Standby Engine Mfr	BJ	U.S. MOTORS	WAUKESHA	23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CLEARLAKE	ROGERS ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1959	1997	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	157	157	10
Total capacity in gallons	200,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
L	D	1.000	265				265
M	D	1.000	146				146
M	D	2.000	1,187				1,187
M	D	4.000	9,157	25	19		9,163
M	D	6.000	62,278	96	19		62,355
M	D	8.000	43,270				43,270
M	T	10.000	24,292	2,330			26,622
M	T	12.000	5,595	100			5,695
Total Within Municipality			146,190	2,551	38	0	148,703
M	D	8.000	0	462			462
Total Outside of Municipality			0	462	0	0	462
Total Utility			146,190	3,013	38	0	149,165

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.666	156				156		1
M	0.750	819				819		2
L	0.750	93				93		3
M	1.000	587	5			592		4
M	1.500	31	1			32		5
M	2.000	32	1			33		6
M	6.000	3	1			4		7
M	8.000	17	1			18		8
M	10.000	1				1		9
Total Utility		1,739	9	0	0	1,748	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,869	144	158	(30)	1,825	139	1
0.750	93		9		84	4	2
1.000	38	3	2		39	6	3
1.500	20	5			25	10	4
2.000	21	4			25	8	5
3.000	6	1			7	2	6
4.000	3				3		7
6.000	1				1		8
8.000	1				1		9
Total:	2,052	157	169	(30)	2,010	169	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,582	134	6	2		101	1,825	1
0.750	62	11	2		9		84	2
1.000	2	31	2	1		3	39	3
1.500		16	1	2		6	25	4
2.000		8	3	7		7	25	5
3.000		1	1	1		4	7	6
4.000			1	2			3	7
6.000						1	1	8
8.000	1						1	9
Total:	1,647	201	16	15	9	122	2,010	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality		1			1	1
Within Municipality	238	6		2	246	2
Total Fire Hydrants	238	7	0	2	247	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	247
Number of distribution system valves end of year:	345
Number of distribution valves operated during year:	345

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line 18 Maintenance of Services was reduced from the prior year by \$5828. This was due to additional services performed in the prior year to bring these services up to date.

Taxes (Acct. 408 - Water) (Page W-06)

Allocation of taxes is to charge the sewer department 50% of Local and School Tax Equivalent on Meters.

Water Utility Plant in Service (Page W-08)

Line 26, Distribution Reservoirs and Standpipes additions include capitalization of a new city water tower.

Line 27, Transmissions and distribution mains increased due to new subdivisions going up in the city.

Line 29,30,31 See Line 27

Line 37, Purchase of a 1997 Chevrolet Truck w/cab

Water Mains (Page W-15)

Mains are financed through the City's general taxes.

Water Services (Page W-16)

Water services are financed through the City's general taxes.

Hydrants and Distribution System Valves (Page W-18)

W-17

1. DURING INVENTORY TWO HYDRANTS WERE NOT RECORDED IN THE PAST YEARS. THERE WERE 240 HYDRANTS IN 1996 NOT 238.
